

**R. J. Tibrewal Commerce College**  
**Vastrapur Ahmedabad-15**  
**T.Y.B.COM – SEMESTER – V – 2020-21**

**Foundation Course – FC – 301 – C: 'E-FILING OF INCOME TAX RETURN'**

1. The website giving the details of electronic filing of returns in India is \_\_\_\_\_.
  - a. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
  - b. [www.itat.gov.in](http://www.itat.gov.in)
  - c. [www.taxmann.com](http://www.taxmann.com)
  - d. [www.mca21.gov.in](http://www.mca21.gov.in)
  
2. For e-filing of income-tax return \_\_\_\_\_ utility is required to be downloaded.
  - a. Excel
  - b. MS WORD
  - c. XML
  - d. XBRL
  
3. For e-filing of income-tax return \_\_\_\_\_ utility is required to be downloaded.
  - a. JAVA
  - b. MS WORD
  - c. XML
  - d. XBRL
  
4. \_\_\_\_\_ file is generated after furnishing of the details in return preparation utilities.
  - a. XML file
  - b. WORD file
  - c. Excel File
  - d. JPEG File
  
5. For filing, the first time of IT return electronically \_\_\_\_\_ is to be created.
  - a. an account on efilling website
  - b. an account on Taxmann website
  - c. an account on MCA Website
  - d. an account on ITAT Website
  
6. On successful uploading of IT return electronically, \_\_\_\_\_ is automatically generated.
  - a. acknowledgement details in ITR-V
  - b. acknowledgement details in ITR-A
  - c. acknowledgement details in ITR-B
  - d. acknowledgement details in ITR-C
  
7. E-filing website / application provides quick link to \_\_\_\_\_.
  - a. Income tax calculator
  - b. income calculator
  - c. wealth calculator
  - d. GST Calculator

8. E-filing website / application provides quick link to \_\_\_\_\_.
  - a. application of online PAN/TAN
  - b. application for GSTN
  - c. application for FRN
  - d. application for CIN
  
9. E-filing website / application provides quick link to \_\_\_\_\_.
  - a. E-payment of income tax
  - b. E-payment of GST
  - c. E-payment of Excise Duty
  - d. E-payment of Custom Duty
  
10. E-filing website / application provides quick link to \_\_\_\_\_.
  - a. Form 26AS
  - b. Form 26AB
  - c. Form 15H
  - d. Form 15G
  
11. Person having income from salary and interest more than Rs.5 lacs, the return is required to be electronically filed in Form No: \_\_\_\_\_.
  - a. ITR-1
  - b. ITR-5
  - c. ITR-6
  - d. ITR-7
  
12. Individual and HUF not having income from business or profession shall have to electronically file Form No: \_\_\_\_\_.
  - a. ITR-2
  - b. ITR-4
  - c. ITR-5
  - d. ITR-6
  
13. Individuals and HUFs being partners in firm and not carrying business or profession in any proprietorship shall have to electronically file Form No: \_\_\_\_\_.
  - a. ITR-3
  - b. ITR-4
  - c. ITR-5
  - d. ITR-7
  
14. Individual and HUF having presumptive business income from proprietary business or profession shall have to electronically file Form No: \_\_\_\_\_.
  - a. ITR-4
  - b. ITR-5
  - c. ITR-6
  - d. ITR-7
  
15. When other pre-conditions are satisfied, ITR-4 can be used only if \_\_\_\_\_.
  - a. Total income does not exceed Rs. 50 Lakhs
  - b. Total income exceeds Rs. 50 Lakhs
  - c. Total income exceeds Rs. 25 Lakhs but does not exceed Rs. 50 Lakhs
  - d. Total income exceeds Rs. 10 Lakhs but does not exceed Rs. 75 Lakhs

16. For firms AOPs, BOIs and LLPs \_\_\_\_\_ return is to be filed.
  - a. ITR-5
  - b. ITR-1
  - c. ITR-3
  - d. ITR-6
  
17. Companies, other than claiming exemption u/s 11, shall file Form No: \_\_\_\_ (ITR-6) electronically.
  - a. ITR-6
  - b. ITR-7
  - c. ITR-5
  - d. ITR-3
  
18. Persons including companies required to file return of income u/s 139(4A) shall have to electronically file Form No: \_\_\_\_.
  - a. ITR-7
  - b. ITR-6
  - c. ITR-5
  - d. ITR-4
  
19. Persons including companies required to file return of income u/s 139(4B) shall have to electronically file Form No: \_\_\_\_.
  - a. ITR-7
  - b. ITR-3
  - c. ITR-2
  - d. ITR-1
  
20. Persons including companies required to file return of income u/s 139(4C) shall have to electronically file Form No: \_\_\_\_.
  - a. ITR-7
  - b. ITR-2
  - c. ITR-5
  - d. ITR-6
  
21. Persons including companies required to file return of income u/s 139(4D) shall have to electronically file Form No: \_\_\_\_.
  - a. ITR-7
  - b. ITR-4
  - c. ITR-6
  - d. ITR-3
  
22. \_\_\_\_\_ fields are mandatory while e-filing income tax return.
  - a. fields marked with asterisk (\*)
  - b. fields marked with number sign (#)
  - c. fields marked with '@'
  - d. fields marked with '&'
  
23. Date of birth format in the ITR is \_\_\_\_\_.
  - a. DD/MM/YYYY
  - b. DD/MMM/YYYY
  - c. DD/MM/YY

- d. DD/MMM/YY
24. Assessee filing the returns electronically without using DSC or EVC have to submit the verification of return in Form ITR-V within \_\_\_\_ days to the Central Processing Centre of IT Department.
- 120
  - 72
  - 90
  - 150
25. If revised return is filed then \_\_\_\_ is to be given mandatorily.
- original acknowledgement Number
  - transaction ID
  - Document Identification Number (DIN)
  - Service Request Number (SRN)
26. E-filing of income-tax return is governed by \_\_\_\_ of the Income-tax Rules, 1962.
- Rule 12(3)
  - Rule 13(3)
  - Rule 14(3)
  - Rule 22(3)
27. While filing the ITR electronically, at least \_\_\_\_ bank account number is required to be filled up \_\_\_\_.
- One, Mandatorily
  - Two, Mandatorily
  - One, Optionally
  - Two, Optionally
28. Without \_\_\_\_\_ and \_\_\_\_\_ user cannot log in to e-filing website.
- User ID, Password
  - User ID, Birthdate
  - Birthdate, Father's Name
  - Birthdate, Password
29. Macros in Excel sheet before entering data is required to be \_\_\_\_.
- Enabled
  - Disabled
  - None of the given option
30. To view the download Form 26AS in PDF format, \_\_\_\_\_ is the password in \_\_\_\_\_ format.
- birth date / formation date, DDMMYYYY
  - birth date / formation date, DDMMMYYY
  - birth date / formation date, DDMMYY
  - birth date / formation date, DDMMMYY
31. To know your Jurisdictional ward, \_\_\_\_\_ is mandatory.
- Only PAN
  - Only TAN
  - PAN or TAN

- d. PAN and TAN
32. Assessee can know their ward from \_\_\_\_\_ functionality of the e-filing web site.
- Know your Jurisdictional A.O.
  - Know your TAN
  - Verify your PAN Details
  - ITR Status
33. Audit Report in Form No: 3CA / 3CB / 3CD / 3CEB / 10B / 29B is now \_\_\_\_\_ required to be \_\_\_\_\_ filed.
- Mandatorily, electronically
  - Mandatorily, physically
  - Optionally, electronically
  - Optionally, physically
34. In all cases of Individual (other than Super Senior Citizen furnishing ITR1 or ITR2) / HUF \_\_\_\_\_ is mandatorily required to e-file the return.
- Claiming refund
  - Paying self-assessment tax
  - Not claiming refund
  - Not paying self-assessment tax
35. E-verification of e-filed return can be done using \_\_\_\_\_.
- OTP or Net banking Log in or Aadhar linked OTP.
  - Only OTP
  - Only Net banking Log in
  - Only Aadhar linked OTP
36. Where accounts are required to be audited under section 44AB, the return is required to be e-Filed -
- Compulsorily using DSC
  - Compulsorily using EVC
  - Compulsorily using Aadhar linked OTP
  - Compulsorily signing ITR-V
37. The return is required to be e-Filed under digital signature (DSC)
- In case of all companies
  - In case of all Firms
  - In case of all persons filing ITR-7
  - In case of all Individuals
38. Where return is not electronically verified, ITR – V is to be sent to \_\_\_\_\_.
- CPC
  - CBDT
  - ITO
  - DCIT
39. Out of the following, who is not competent to be registered for the purpose of e-filing of ITR –
- Lunatic
  - Male / female above the age of 80 years

- c. Male / female above the age of 90 years
  - d. Male / female above the age of 100 years
40. For registration of HUF as user for the purpose of e-filing of ITR -
- a. PAN of HUF and PAN of the Karta are mandatorily required
  - b. PAN of the Karta is mandatorily required
  - c. PAN of all the male members of the HUF are mandatorily required
  - d. PAN of all the female members of the HUF are mandatorily required
41. For registration of other than Individual /HUF as user for the purpose of e-filing of ITR –
- a. Name of the entity, PAN of the entity and Date of Incorporation of the entity – all the three are mandatorily required
  - b. Name of the entity, PAN of the entity and Date of Incorporation of the entity – Out of the three, two are mandatorily required
  - c. Name of the entity, PAN of the entity and Date of Incorporation of the entity – Out of the three, one is mandatorily required
42. In case of an Individual, if the user has forgotten the password, it can be reset by –
- a. using any one of the four options– namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
  - b. using combination of any two of the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
  - c. using combination of any three of the four options – namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
  - d. using combination of all the four options– namely (i) answer secret question, (ii) upload DSC, (iii) using OTP and (iv) using Aadhaar OTP
43. In case of a persons other than Individual and Company, if the user has forgotten the password, it can be reset by –
- a. using any one of the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
  - b. using combination of any two of the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
  - c. using combination of all the three options – namely (i) answer secret question, (ii) upload DSC, and (iii) using OTP
  - d. contacting the authorities personally
44. In case of Company, if the user has forgotten the password, it can be reset by –
- a. using any one of the two options – namely (i) answer secret question and (ii) upload DSC
  - b. using combination of both the options – namely (i) answer secret question and (ii) upload DSC
  - c. using previously filed return of income
  - d. using certificate of incorporation
45. When the user wants to e-file the return using DSC, it has to first register the DSC on the web site under the \_\_\_\_\_ Menu.
- a. Profile Setting
  - b. e-Proceeding
  - c. Compliance

- d. e-File
46. Uploaded forms can be viewed using the option available under \_\_\_\_\_ Menu on the web portal.
- a. My Account
  - b. e-File
  - c. e-Proceeding
  - d. Compliance
47. Password can be changed using the option available under \_\_\_\_\_ Menu on the web portal.
- a. Profile settings
  - b. My Account
  - c. e-File
  - d. e-Proceeding
48. Secret Question and Answer can be changed using the option available under \_\_\_\_\_ Menu on the web portal.
- a. Profile settings
  - b. My Account
  - c. e-File
  - d. e-Proceeding